

## Part 1 – Agency Profile

### Agency Overview

The Idaho State Board of Accountancy is a seven-member board appointed by the Governor, with one office in Boise. Since 1917, the Board has licensed and regulated CPAs in Idaho. The Board appointed Barbara Porter as Executive Director. The director and three staff members assist the Board to carry out its responsibilities.

National concerns about accounting and auditing practices are paramount to the profession. The Idaho State Board of Accountancy strives to act swiftly in protecting the public whenever an issue arises with a possible impact upon the citizens of Idaho.

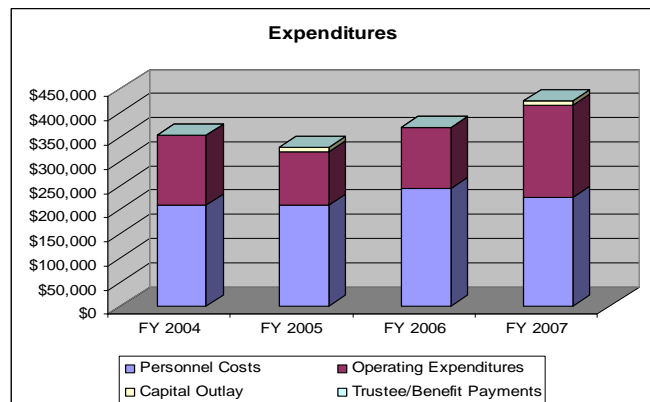
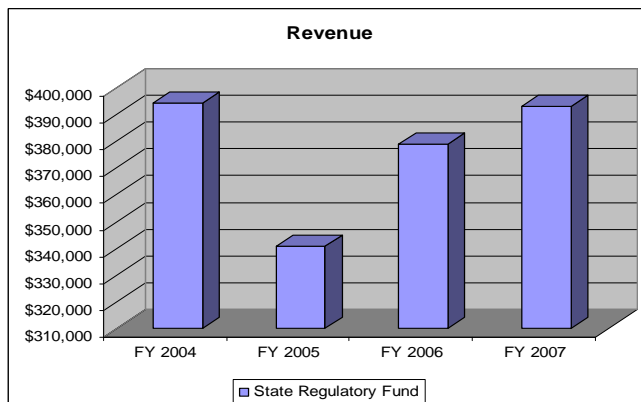
### Core Functions/Idaho Code

The Board strives to provide cost effective and efficient services that are relevant to the needs of the public. Through these services, the Board promotes the reliability of financial information and the protection of the economic welfare of the citizens of the state. Specifically, the Board is required:

- To adopt and enforce rules of professional ethics and conduct for certified public accountants and licensed public accountants.
- To protect the public.
- To determine and review the qualifications of applicants for the Uniform CPA exam and to oversee the administration of this exam.
- To grant CPA certificates to those who have met the legal requirements.
- To annually renew licenses.
- To administer the Continuing Professional Education Program and monitor compliance with this program.
- To conduct administrative hearings.
- To register public accounting firms.
- To oversee the Peer Review Program.
- To administer other provisions of *Idaho Code* Chapter 2, Title 54.

### Revenue and Expenditures:

Revenue	FY 2004	FY 2005	FY 2006	FY 2007
State Regulatory Fund	\$394,400	\$340,900	\$379,000	\$393,400
<b>Total</b>	<b>\$394,400</b>	<b>\$340,900</b>	<b>\$379,000</b>	<b>\$393,400</b>
Expenditure	FY 2004	FY 2005	FY 2006	FY 2007
Personnel Costs	\$209,600	\$208,300	\$243,900	\$225,600
Operating Expenditures	\$143,500	\$111,400	\$125,800	\$189,500
Capital Outlay	\$0	\$7,800	\$0	\$9,100
Trustee/Benefit Payments	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$353,100</b>	<b>\$327,500</b>	<b>\$360,700</b>	<b>\$424,200</b>



**Profile of Cases Managed and/or Key Services Provided**

Cases Managed and/or Key Services Provided	FY 2004	FY 2005	FY 2006	FY 2007
Issue CPA & LPA licenses & Practice Privileges	2,584	2,733	2,922	3,056
Administer Uniform CPA Examination	324	261	376	315
Monitor Continuing Professional Education	2,432	2,423	2,445	2,495
Register Public Accounting Firms	678	730	325	313
Investigate complaints	12	14	9	13
Create newsletter	4	3	3	3

**Performance Highlights:**

The Uniform CPA Examination was converted from a paper-based test, which was administered twice per year, to a computer-based examination, which is given essentially continuously throughout the year. Candidate numbers have dipped modestly as an adjustment to the change.

**Part II – Performance Measures**

Performance Measure	2004	2005	2006	2007	Benchmark
1. New CPA licenses issued	136	91	101	120	110
2. New Practice Privileges issued	32	71	205	109	100
3. Licenses taken via discipline	16	30	24	24	20

**Performance Measure Explanatory Note:**

Practice Privileges are offered to out-of-state licensees. This is a streamlined process that facilitates cross-border practice, while maintaining local control and regulation of the practitioners. The increase in number of licenses taken via discipline does not reflect more problems with licensees. It is a direct result to a change in the Idaho Accountancy Act and Rule as to how the Board acts upon a license that is not timely renewed.

**For More Information Contact**

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